

UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION

UNITED STATES OF AMERICA	)	
	)	NO. 3:22-CR-00340
v.	)	
	)	JUDGE CRENSHAW
MAHAN JANBAKHS	)	
a/k/a MARK JANBAKHS	)	

**UNITED STATES' WITNESS LIST**

The United States of America, by and through the undersigned counsel, hereby files this Witness List to notify the Court of the potential witnesses that it may call during the trial starting on July 22, 2025.

Below, the Government has endeavored to provide the general subject matter of each witness's anticipated testimony and/or connection to this case. These summaries are provided as a roadmap and do not necessarily set forth all information known by a witness, or all topics to which a witness may testify.

**1. Morris ("Morrie") Aaron**

Mr. Aaron may testify about the financial advisory services he provided in connection with Auto Masters, including consulting work he and his company MCA Financial Group ("MCA") performed for Capital One in 2017 and 2019. Mr. Aaron may also testify about MCA's work as the Receiver for the Auto Masters entities in late 2017 and 2018. Additional information regarding Mr. Aaron's testimony is set forth the Government's notice of potential expert testimony. (*See* Doc. No. 68, 68-1, 68-2, 68-3.)

**2. Cristina Alamo**

Agent Alamo is a Special Agent who works for the Federal Bureau of Investigation. Agent Alamo may testify related to her participation in the investigation.

**3. Josh Baker**

Mr. Baker may testify about his employment with Tortola Group and his work for the Auto Masters entities.

**4. William Benton**

Mr. Benton may testify about his employment with Auto Masters Systems (“AMS”) and about the AMS software utilized by the Auto Masters entities.

**5. Harry Bancroft (“Benny”) Butler**

Mr. Butler is a former employee of Auto Masters and may testify about his work as an IT employee and as Chief Information Officer, including his knowledge regarding Auto Masters’ servers, the AMS system, and the defendant.

**6. Steve Curnutte**

Mr. Curnutte may testify about his employment and work as the Chief Restructuring Officer for the Auto Masters entities.

**7. Holly Daetwyler**

Ms. Daetwyler may testify about the financial advisory services she provided in connection with Auto Masters, including consulting work she and MCA performed for Capital One in 2017 and 2019. Ms. Daetwyler may also testify about MCA’s work as the Receiver for the Auto Masters entities in late 2017 and 2018. Additional information regarding Ms. Daetwyler’s testimony is set forth the Government’s notice of potential expert testimony. (*See* Doc. No. 69, 69-1, 69-2, 69-3.)

**8. Nicole Dickerson**

Ms. Dickerson may testify about her relationship to the defendant, her employment by Auto Masters, Plaza Mariachi, and her knowledge of the crimes charged in the indictment.

**9. Ben Freeland**

Mr. Freeland may testify about his purchase of certain assets, property, and inventory from Auto Masters, his interactions with the defendant, and the defendant's interference with his access to the Auto Masters dealerships that he had purchased.

**10. Jonathan Eric Heath**

Mr. Heath may testify about his employment as the Chief Financial Officer for Auto Masters in 2018 and his knowledge of and interactions with the defendant and co-defendant Steven Piper during this employment.

**11. David Herman**

Mr. Herman may testify about Gordian Group's involvement and discussions with Auto Masters representatives in 2017 regarding the Capital One line of credit and efforts to sell or obtain new financing for the Auto Masters' loan portfolio.

**12. Victoria Howell, IRS-CI**

Agent Howell is a Special Agent who works for the Internal Revenue Service – Criminal Investigations. Agent Howell was one of the lead case agents and may testify about the investigation of the defendant.

**13. Mehran (“Ron”) Janbakhsh**

Mr. Janbakhsh is a co-conspirator who was a part-owner of certain Auto Masters entities during the fraud scheme charged in the indictment. Mr. Janbakhsh may testify about his relationship to the defendant, his work at Auto Masters, and the crimes charged in the indictment.

**14. Peter Kaufman**

Mr. Kaufman may testify about Gordian Group's involvement and discussions with Auto Masters representatives in 2017 regarding the Capital One line of credit and efforts to sell or obtain new financing for the Auto Masters' loan portfolio.

**15. Paul Kerwin**

Mr. Kerwin may testify about Westlake Group's involvement and discussions with Auto Masters representatives in 2017 and 2018 regarding the Auto Masters' loan portfolio.

**16. Todd Laruffa**

Mr. Laruffa may testify about Westlake Group's involvement and discussions with Auto Masters representatives in 2017 in 2018 regarding the Auto Masters' loan portfolio.

**17. Dale Maxfield**

Mr. Maxfield may testify about the line of credit provided by First Tennessee Bank to the defendant's companies, the discovery of the overstatement of the borrowing base, and bank's response to that discovery.

**18. Chad May**

Mr. May may testify about IT consulting work he performed for the Auto Masters entities and interactions with the defendant and other co-conspirators. Mr. May may also testify about his knowledge regarding Auto Masters' servers, the AMS system, and the defendant.

**19. Sandra May**

Ms. May is a former employee for the Auto Masters entities and may testify about her employment. Ms. May may also testify about her knowledge regarding the AMS system, QuickBooks, the improper reporting of loans, the defendant, and co-defendant Steven Piper.

**20. Haywood Miller**

Mr. Miller may testify about his work for Berkeley Research Group (BRG) as a financial advisor to Capital One regarding the Auto Masters entities.

**21. Jeff Moloch**

Mr. Moloch may testify about the AMS software that was utilized by the defendant, other co-conspirators, and the Auto Masters entities.

**22. Will Pack**

Mr. Pack was employed by the Auto Masters entities during the fraud scheme charged in the indictment. Mr. Pack may testify about his employment with Auto Masters and his knowledge of the crimes charged in the indictment.

**23. Behar Pahlevani**

Ms. Pahlevani worked for companies owned by the defendant during the fraud scheme charged in the indictment. Ms. Pahlevani may testify about her employment at Auto Masters, the Auto Masters bankruptcy proceedings, and her knowledge of the defendant and the crimes charged in the indictment.

**24. Jamal Pahlevani**

Mr. Pahlevani was a minority owner of the Auto Masters Clarksville dealership during the fraud scheme charged in the indictment. Mr. Pahlevani may testify about his involvement with Auto Masters, the Auto Masters bankruptcy proceedings, and his knowledge of the defendant and the crimes charged in the indictment.

**25. Mohammad Pahlevani**

Mr. Pahlevani was employed by Auto Masters Clarksville during the fraud scheme charged in the indictment. Mr. Pahlevani may testify about his employment at Auto Masters, the Auto

Masters bankruptcy proceedings, and his knowledge of the defendant and the crimes charged in the indictment.

**26. Ashesh Pansuria**

Mr. Pansuria may testify about his employment with Tortola Group and his work for the Auto Masters entities.

**27. Robert Parnas**

Mr. Parnas may testify about audits he and his company, CliftonLarsenAllen (CLA), performed on financial statements for Auto Masters, and his ability to review and access Auto Masters' books and records.

**28. Steven Piper**

Mr. Piper is a co-defendant and was the Chief Financial Officer of the Auto Masters entities during the fraud scheme charged in the indictment. Mr. Piper may testify about his relationship to the defendant, his employment by Auto Masters, and the crimes charged in the indictment.

**29. Suzanne Poshedley, IRS-CI**

Agent Poshedley is a retired Special Agent who worked for IRS-CI. Agent Poshedley was one of the lead case agents and may testify about the investigation of the defendant.

**30. Joel ("Jay") Price**

Mr. Price may testify about his representation of Capital One regarding the line of credit provided to the defendant's companies, including the negotiation and modifications of the line of credit, the status of the line of credit in 2017, and the defendant's companies' default on the line of credit.

**31. Christian Quiroz**

Mr. Quiroz is a co-conspirator who was employed by the Auto Masters entities during the fraud scheme charged in the indictment. Mr. Quiroz may testify about his relationship to the defendant, his employment by Auto Masters, and the crimes charged in the indictment.

**32. Bridget Rainero**

Ms. Rainero is an employee of Capital One who may testify about the line of credit provided by Capital One to the defendant's companies, the discovery of the overstatement of the borrowing base, and Capital One's response to that discovery.

**33. Mark Shafer**

Agent Shafer is a retired Special Agent who works for the Federal Bureau of Investigation. Agent Shafer may testify related to his participation in the investigation.

**34. Megan Seliber**

Ms. Seliber may testify about the bankruptcy proceedings concerning the Auto Masters entities, including the defendant's deposition and testimony. Additional information regarding Ms. Seliber's testimony is set forth the Government's notice of potential expert testimony. (*See* Doc. No. 70, 70-1.)

**35. Salman Tajuddin**

Mr. Tajuddin may testify about his work with BRG as a financial advisor to Capital One regarding the Auto Masters entities, including the investigation of the overstatement of Auto Master's borrowing base.

**36. Brian Umstead**

Mr. Umstead is a former employee of Auto Masters and may testify about his employment and interactions with the defendant and other co-conspirators. Mr. Umstead may also testify about his knowledge regarding Auto Masters' servers, the AMS system, and the defendant.

**37. Christopher ("Joey") Wooten, IRS-CI**

Agent Wooten is a Special Agent who works for IRS-CI. Agent Wooten may testify about his involvement in the investigation and assistance with certain forensic matters pertaining to electronic evidence. Additional information regarding Mr. Wooten's testimony is set forth the Government's notice of potential expert testimony. (*See* Doc. No. 71, 71-1.)

**38. Joy Wright, FBI**

Agent Wright is a Special Agent who works for the Federal Bureau of Investigation. Agent Wright was one of the lead case agents and may testify about the investigation of the defendant.

**39. Custodian of Records, Capital One**

May testify as to financial records obtained for various accounts.

**40. Custodian of Records, First Bank**

May testify as to financial records obtained for various accounts.

**41. Custodian of Records, First Financial Bank (formerly Heritage)**

May testify as to financial records obtained for various accounts.

Respectfully submitted,

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Middle District of Tennessee

/s/ Kathryn W. Booth  
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